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June 13, 2006

**VIA FEDERAL EXPRESS**

Denyse Heffner, Esq.  
Office of the U.S. Trustee  
51 S.W. First Avenue, Room 1204  
Miami, Florida 33130

**Re: In re eCom eCom.com Inc., Debtor  
Case No. 04-35435  
United States Bankruptcy Court for the Southern District of Florida**

Dear Ms. Heffner:

We represent American Capital Holdings, Inc. I have attached for your review (subject to FRE 408) a proposed draft of a Joint Plan of Reorganization (“Joint Plan”) of the captioned debtor and American Capital Holdings, Inc. We have submitted the Joint Plan to Mr. Gordon Robinson of the Atlanta Regional Office of the United States Securities and Exchange Commission (“SEC”), with whom it is under review. We understand that this review process is underway, but that the review will not be complete prior to the scheduled hearing on the motion of U.S. Trustee to Dismiss Case or Convert Case to a Case under Chapter 7, which is currently set for June 19, 2006.

We submit the draft Joint Plan to you for consideration at Mr. Robinson’s suggestion. We understand that Mr. Robinson has requested that the hearing on your motion be postponed until the staff of the SEC has had the opportunity to review and comment on the Joint Plan. We join in that request.

We believe the Joint Plan presents an opportunity for a successful reorganization of these debtors. In order to ensure that the Joint Plan meets with the approval of the SEC, we believe it is appropriate to provide the necessary time for their review. We would certainly appreciate your cooperation and assistance in this process.

Finally, our client is prepared to immediately fund any fees owing to your office pursuant to 28 U.S.C. § 1930.



Denyse Heffner, Esq.  
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Please feel free to contact me at any time with any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to read 'MY', with a long, sweeping horizontal line extending to the right across the top of the signature area.

Michael Yetnikoff

MY:nb

cc: Michael D. Seese, Esq.  
Gordon Robinson, Esq.  
Susan Sherrill-Beard, Esq.